IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 20TH JUNE 2007 / 30TH JYAISHTA 1929

WP(C).No. 13598 of 2007(R)

PETITIONER:

PETER C.MATHEW, AGED 60,
S/O.ITTY MATHEW, 4/34, AVENUE ROAD,
MISSION QUARTERS, THRISSUR.

BY ADV. SRI.G.SREEKUMAR (CHELUR).

RESPONDENTS:
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1. **THE STATE OF KERALA, REP. BY THE SECRETARY TO THE GOVERNMENT, REVENUE DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**
2. **THE APPELLATE ASSISTANT COMMISSIONER, COMMERCIAL TAXES, THRISSUR.**
3. **THE SALES TAX OFFICER, IVTH CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR.**
4. **THE TALUK TAHSILDAR, THRISSUR TALUK OFFICE, CHEMBUKAVU, THRISSUR.**
5. **THE VILLAGE OFFICER, CHEMBUKAVU VILLAGE, THRISSUR.**

BY GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/06/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.13598/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE ORDER PASSED BY THE R.2. DTD. 15/03/05.

EXT.P.2: COPY OF THE LETTER BY THE PETITIONER TO THE R.3. DTD. 18/11/06.

EXT.P.3: COPY OF THE ASSESSMENT ORDER PASSED BY THE R.3. DTD. 06/12/06.

EXT.P.4: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R.2. DTD. 22/12/2006.

EXT.P.5: COPY OF THE APPEAL MEMORANDUM FILED BY THE PETITIONER.

//TRUE COPY//

prv.

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.13598 of 2007

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Dated this the 20th day of June, 2007.

JUDGMENT

Inspite of an opportunity given in first appeal to produce books of accounts, petitioner failed to do so. Therefore, the assessment is again restored. The petitioner has now again filed another round of appeal before the appellate authority. Even though petitioner was granted conditional stay directing payment of Rs.30,000/- as against demand of Rs.9 lakhs, petitioner has not paid the same. Since counsel submitted that petitioner will make payment, I grant time till 15.7.2007 to pay Rs.30,000/-. If petitioner makes payment by 15.7.2007, there will be direction to the appellate authority to give an immediate posting and dispose of the appeal after verifying the books of accounts, particularly purchase bills and after hearing the petitioner within a period of six weeks thereafter. Recovery will remain stayed till 15.7.2007 and if Rs.30,000/- is paid, recovery will remain stayed for two months thereafter. Recovery after disposal of appeal will be based on orders in appeal.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms